



FIG. 1A

OUGHTA COST SYSTEM

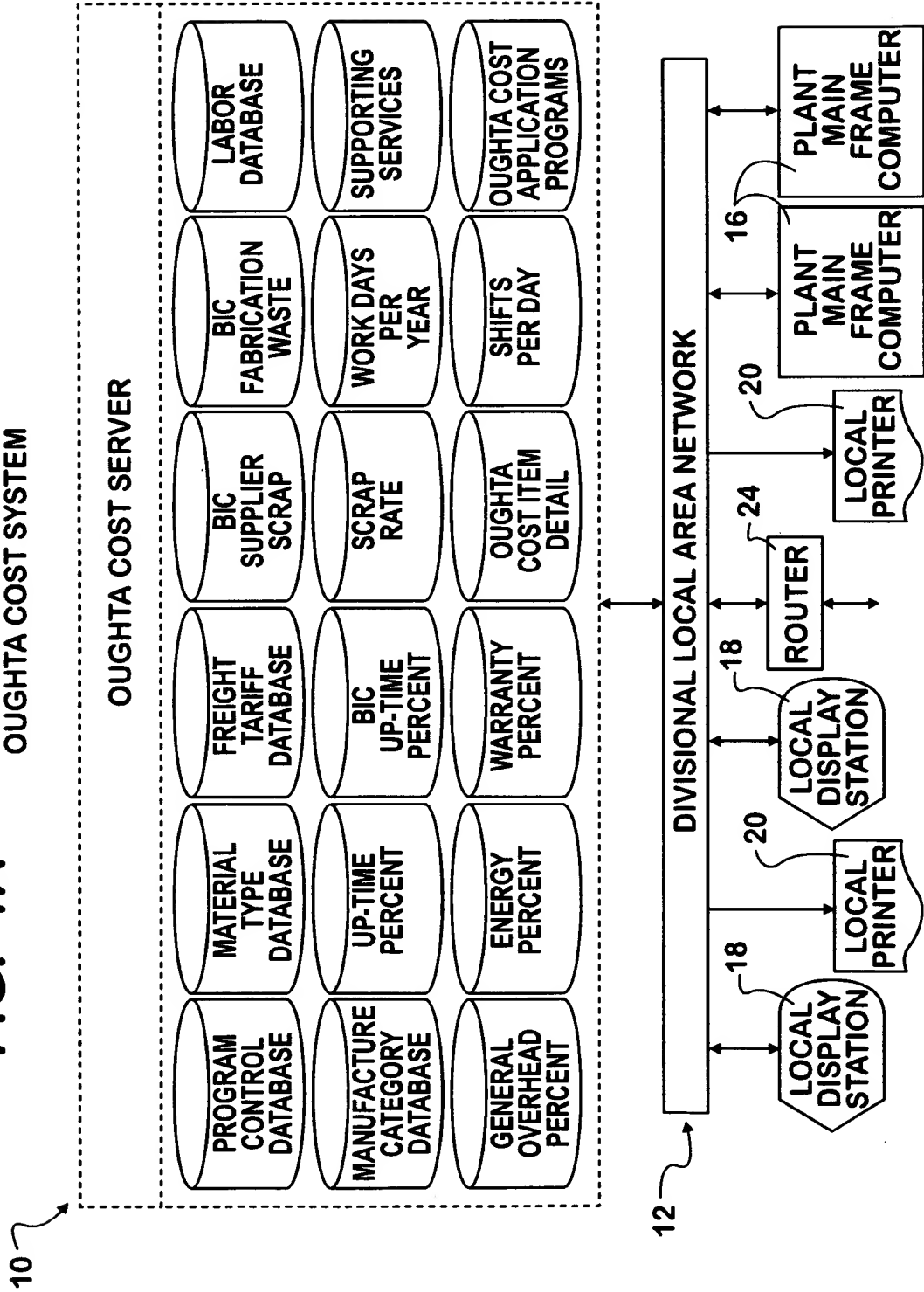
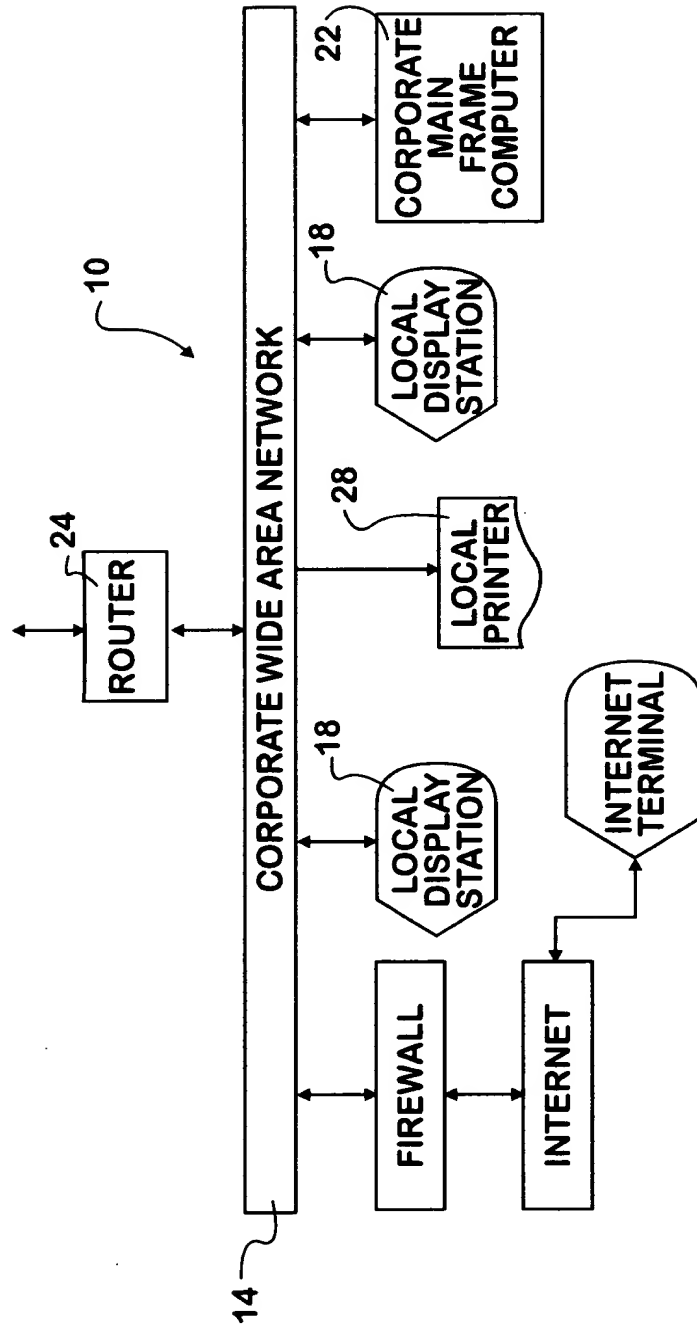


FIG. 1B



**Oughta Cost System**

*Oughta Cost Search* **New Crankshaft**

*Existing Oughta Cost Studies*

Program#	Description	Status	Owner
01122000001	New Crankshaft	Public	Ray Goss
10292000002	Machine New Head	Private	Bill Warren
01222001004	New Core Assembly Process	Public	Gary Denklau

*Name of New Oughta Cost Study*

Open  
Study  
Reports  
Exit

FIG. 2

<b>Material</b>		<b>Program #02010100001</b>		<b>Component: Shaft</b>		<b>Component #100</b>		<b>Status: Public</b>	
<input checked="" type="checkbox"/> <b>Material Type</b> Supplier Scrap: Fabrication Waste:		<input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/>	
Cost Components -Material -Capital -Labor -Manufacturing -Overhead Reports Home Exit		Steel Forging Fine Blanked Steel Copper Tin Plastic Die Cast Aluminum Brass Bar Stock Plastic Bronze Bar Stock Nitralloy Steel Bar		Freight Origin Destination Mode		Weight Needed Serial Cost Cost Rates/CWT		Returnable Containers Dunnage	
<b>Materials Table</b>									
<b>Material Code</b>		<b>Unit Of Measure</b>		<b>Category</b>		<b>Description</b>			
<b>Comments</b>									
<input type="text"/> <input type="text"/>									

FIG. 3









<b>Labor</b>	Program #01122000001		Component: Shaft		Component#123456		Status: Public	
Cost Components -Material -Capital -Labor -Manufacturing -Overhead Reports Home Save & Exit	Supporting Services: 0%		Region: North					
	Machining Type: Transfer Line		Skill Level: Standard Machining					
	Additional Labor \$: 0.00							

Employee Type	Number Required	Operation# (OP#)	Default Labor Rate	Employee Benefit (% of Labor Rate)	Employee Benefits
<b>DIRECT LABOR</b>					
Machine Operators	3	10	\$ 11.00	50 %	\$ 5.50
Machine Operators	3	20	\$ 11.00	%	\$ 3.50
Assembly Test	0		\$ 9.00	%	\$ 3.50
<b>INDIRECT LABOR</b>					
Material Handling	5	10	\$ 8.00	%	\$ 4.00
Shipping	2	30	\$ 11.00	%	\$ 4.00
Receiving	2	05	\$ 8.00	%	\$ 4.00
Line Stocking	1	10	\$ 7.00	%	\$ 3.50
Material Scheduler	25		\$ 6.00	%	\$ 3.00
Inspection	25	20	\$ 8.00	%	\$ 4.00
Quality	25	20	\$ 9.00	%	\$ 4.50
Supervisor	1		\$ 14.00	%	\$ 4.00

FIG. 8

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<b>Capital</b>	Program #01122000003	Component: Shaft	Component#123456	Status: Public
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**General Capital**

Building Expansion	Qty 1	Item Category Building	Depreciation 30 yrs	Capital\$ \$200,000

**Add General Item**

**Machining Capital**

Qty	Op#	Description	Category	Capital\$	Capital Depreciation	Tooling\$	Tooling Depreciation
1	10	Rough Machining	Machine Tool	\$25,000	5 yrs		
	10	Cutters	Tooling			\$800	1 yrs

**Add Machining Item**

**Comments**

Cancel
Help

FIG. 9

Manufacturing		Program #01122000001		Component:Shift		Component#123456		Status:Public																																					
<input checked="" type="checkbox"/>	Manufacturing Category	Transfer Line		▼																																									
Uptime Current		▼																																											
Uptime World Class		▼																																											
Scrap Rate		▼																																											
Volume		▼																																											
50%		▼																																											
51%		▼																																											
52%		▼																																											
53%		▼																																											
54%		▼																																											
100%		▼																																											
Available Manufacturing Time		▼																																											
Work Days per Year		▼																																											
Work Shifts per Day		▼																																											
Work Hours per Shift		▼																																											
Component Manufacturing Utilization		▼																																											
Cost Components		▼																																											
-Material		▼																																											
-Capital		▼																																											
-Labor		▼																																											
-Manufacturing		▼																																											
-Overhead		▼																																											
Reports		▼																																											
Home		▼																																											
<table border="1"> <thead> <tr> <th colspan="5">Manufacturing Time</th> <th>Calculated Capacity</th> </tr> <tr> <th>Requires Manpower</th> <th>Equipment#</th> <th>Op#</th> <th>Unit of Measure</th> <th>Time</th> <th></th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> Yes <input type="checkbox"/> No</td> <td>▼</td> <td>▼</td> <td>▼</td> <td>▼</td> <td>▼</td> </tr> <tr> <td><input type="checkbox"/> Yes <input type="checkbox"/> No</td> <td>▼</td> <td>▼</td> <td>▼</td> <td>▼</td> <td>▼</td> </tr> <tr> <td><input type="checkbox"/> Yes <input type="checkbox"/> No</td> <td>▼</td> <td>▼</td> <td>▼</td> <td>▼</td> <td>▼</td> </tr> <tr> <td colspan="5">Add Manufacturing Time Element</td> <td></td> </tr> </tbody> </table>										Manufacturing Time					Calculated Capacity	Requires Manpower	Equipment#	Op#	Unit of Measure	Time		<input type="checkbox"/> Yes <input type="checkbox"/> No	▼	▼	▼	▼	▼	<input type="checkbox"/> Yes <input type="checkbox"/> No	▼	▼	▼	▼	▼	<input type="checkbox"/> Yes <input type="checkbox"/> No	▼	▼	▼	▼	▼	Add Manufacturing Time Element					
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Add Manufacturing Time Element																																													

FIG. 10



Manufacturing		Program #01122000001		Component:Shift		Component#123456		Status:Public																																					
<input checked="" type="checkbox"/>	Manufacturing Category	Transfer Line																																											
	Uptime Current	50%																																											
	Uptime World Class	90%																																											
	Scrap Rate																																												
	Volume	per																																											
		5.00%																																											
		5.10%																																											
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<input type="checkbox"/> Yes <input type="checkbox"/> No																																													
<input type="checkbox"/> Yes <input type="checkbox"/> No																																													
Add Manufacturing Time Element																																													

FIG. 12

Manufacturing		Program #01122000001		Component:Shift		Component#123456		Status:Public			
<input checked="" type="checkbox"/>	Manufacturing Category	Transfer Line		▼							
	Uptime Current	50%		▼							
	Uptime World Class	90%		▼							
	Scrap Rate	0%		▼							
	Volume	20,000		per Year		▼					
Available Manufacturing Time											
	Work Days per Year	240									
	Work Shifts per Day	2									
	Work Hours per Shift	8									
	Component Manufacturing Utilization										
Cost Components -Material -Capital -Labor -Manufacturing -Overhead Reports Home											
Manufacturing Time											
Requires Manpower		Equipment#		Op#		Unit of Measure		Time		Calculated Capacity	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		12345		05		▼					
<input type="checkbox"/> Yes <input type="checkbox"/> No						sec min hour					
<input type="checkbox"/> Yes <input type="checkbox"/> No											
Add Manufacturing Time Element											

FIG. 13

Manufacturing		Program #01122000001		Component:Shift		Component#123456		Status:Public																									
<input checked="" type="checkbox"/>	Cost Components -Material -Capital -Labor -Manufacturing -Overhead Reports Home	<div> <div> <div>Manufacturing Category</div> <div>Uptime Current</div> <div>Uptime World Class</div> <div>Scrap Rate</div> <div>Volume</div> </div> <div> <div>Transfer Line</div> <div>50%</div> <div>90%</div> <div>0%</div> <div>20,000</div> </div> <div> <div>per</div> <div>Year</div> </div> </div>																															
		<div> <div>Available Manufacturing Time</div> <div>Work Days per Year</div> <div>Work Shifts per Day</div> <div>Work Hours per Shift</div> <div>Component Manufacturing Utilization</div> </div> <div> <div>240</div> <div>2</div> <div>8</div> <div>50%</div> </div>																															
<div> <div>Manufacturing Time</div> <table border="1"> <thead> <tr> <th>Requires Manpower</th> <th>Equipment#</th> <th>Op#</th> <th>Unit of Measure</th> <th>Time</th> <th>Calculated Capacity</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> <td>123456</td> <td>05</td> <td>sec</td> <td>80</td> <td>86,400</td> </tr> <tr> <td><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> <td>246810</td> <td>10</td> <td>sec</td> <td>80</td> <td>86,400</td> </tr> <tr> <td><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> <td>357159</td> <td>20</td> <td>min</td> <td>1.3</td> <td>86,400</td> </tr> </tbody> </table> <div>Add Manufacturing Time Element</div> </div>										Requires Manpower	Equipment#	Op#	Unit of Measure	Time	Calculated Capacity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	123456	05	sec	80	86,400	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	246810	10	sec	80	86,400	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	357159	20	min	1.3	86,400
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<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	246810	10	sec	80	86,400																												
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	357159	20	min	1.3	86,400																												

FIG. 14



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OverHead		Program #01122000001		Component: Shaft		Component#123456		Status: Public	
<b>Depreciation</b>									
Asset Class	# of Items	Total Capital	Depreciation Years	Annual Depreciation	Component Rate	Annual Depreciation Contributed by Component			
Building	1	\$200,000	30	\$6,667	50 %	\$3,334			
Tooling	10	\$800	1	\$800	100 %	\$800			
Machine Tools	1	\$25,000	5	\$5,000	70 %	\$3,500			
					%				
TOTALS		\$225,800		\$12,467		\$7,634			
<b>Startup Costs</b>									
<b>Engineering Support</b>									
<b>Warranty Cost (% of Sales)</b>									
<b>Additional Expense</b>									
Cost Category	Cost Descr	Cost (\$)	Occurrence						
<b>Add Cost Category</b>									
<b>Comments</b>									

FIG. 15

<b>OverHead</b>		<b>Program #01122000001</b>		<b>Component: Shaft</b>		<b>Component#123456</b>		<b>Status: Public</b>	
<b>Depreciation</b>									
Asset Class	# of Items	Total Capital	Depreciation Years	Annual Depreciation	Component Rate	Annual Depreciation Contributed by Component			
Building	1	\$200,000	30	\$6,667	50 %			\$3,334	
Tooling	10	\$800	1	\$800	100 %			\$800	
Machine Tools	1	\$25,000	5	\$5,000	70 %			\$3,500	
TOTALS		\$225,800		\$12,467				\$7,634	

**Startup Costs** \$20,000

**Engineering Support** \$10,000

**Warranty Cost (% of Sales)** 0.1%

**Additional Expenses**

Cost Category	Cost Description	Cost (\$)	Occurrence
Pershable Tooling			
MRO			
General Overhead			
Energy			
Other			
Add Cost Category			

**Comments**

FIG. 16



Reports	
<input checked="" type="checkbox"/> Cost Components -Material -Capital -Labor -Manufacturing -Overhead Reports Home Exit	<div><div><input checked="" type="checkbox"/> Standard Report Package</div><div><input checked="" type="checkbox"/> Material <input type="checkbox"/> Labor <input type="checkbox"/> Capital <input type="checkbox"/> Manufacturing <input type="checkbox"/> Overhead <input checked="" type="checkbox"/> Summary</div><div><div><div>▼</div><div>1201200001 10292000002 01222001004 02102001001</div></div><div>▼</div></div><div>Program Description: Component Control#: Component: Selected Items:</div><div><div>▼</div><div>▼</div></div><div>Cancel Help</div></div>

FIG. 17

Reports	
<input checked="" type="checkbox"/>	<div> <div> <div>Cost Components</div> <div> <div>-Material</div> <div>-Capital</div> <div>-Labor</div> <div>-Manufacturing</div> <div>-Overhead</div> <div>Reports</div> <div>Home</div> <div>Exit</div> </div> </div> <div> <div> <input checked="" type="checkbox"/> Standard Report Package           </div> <div> <input checked="" type="checkbox"/> Material  <input type="checkbox"/> Labor  <input type="checkbox"/> Capital  <input checked="" type="checkbox"/> Manufacturing  <input type="checkbox"/> Overhead  <input checked="" type="checkbox"/> Summary           </div> <div> <div> <div>Print Preview</div> <div>Print</div> <div>Export to Access</div> <div>Export to Excel</div> <div>Inquiries</div> </div> <div> <div> <div>▼</div> <div>▼</div> <div>▼</div> <div>▼</div> </div> </div> </div> <div> <div> <div> <div>Select</div> <div>Program:</div> <div>Program Description:</div> <div>Component Control#:</div> <div>Component:</div> <div>Selected Items:</div> </div> <div> <div>12012000001</div> <div>New Crankshaft</div> <div>123456</div> <div>Shaft</div> </div> </div> <div> <div>01122000001 New Crankshaft</div> </div> </div> </div></div>

FIG. 18

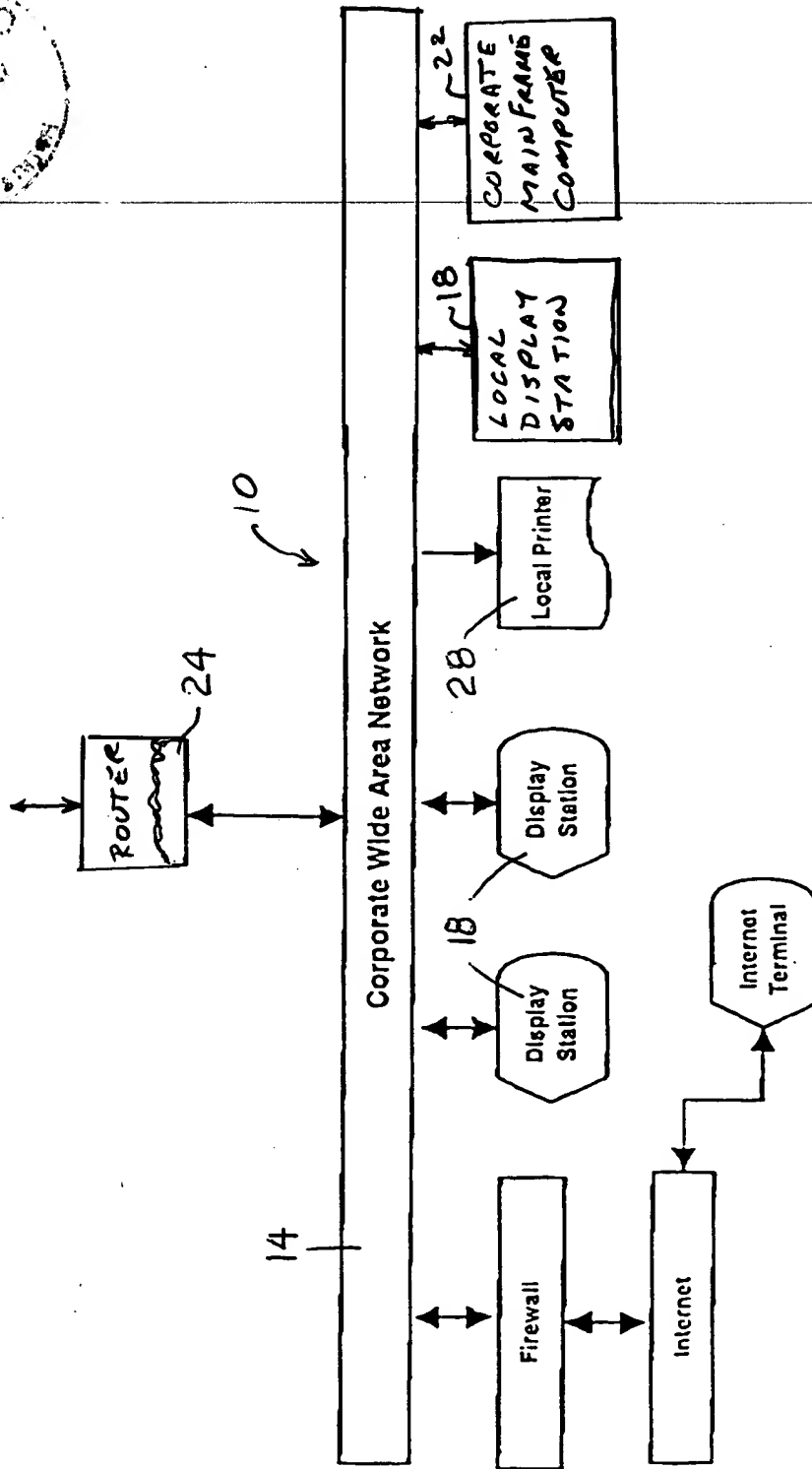


Fig 1B